

# IDAHO STATE TAX COMMISSION

## CENTRALLY ASSESSED PROPERTY TIME FRAMES FOR YEAR 2004

### JANUARY

**1/04** Operator Statements are mailed to all Centrally Assessed Companies that operated in Idaho during the period from January 1, 2003 through December 31, 2003.

### FEBRUARY

**2/6/04** New STC Form R's are due to the Tax Commission, reporting changes and revisions to be reflected in the current year's assessment.

**2/13/04** County Map Changes mailed to all Centrally Assessed Companies.

### MARCH

**3/24/04** Cap Rate Conference is held.

### APRIL

**4/12/04** All Centrally Assessed Companies are sent written notification of staff adopted cap rates.

**4/30/04** All Operator Statements are due to the Tax Commission.

### MAY

**5/10/04** County Assessors are sent written notification of staff adopted cap rates.

### JUNE

**6/07/04** All appraisals, provisionals, arbitrary assessments, working papers, and notification of appeal rights and procedures are mailed to Centrally Assessed Companies.

**6/21-25/04** Appraisal Review Meetings are held.

### JULY

**7/05/04** Final Idaho value to be recommended to the State Board of Equalization, appeal rights, and August 1 deadline for filing appeals are mailed certified to all centrally assessed property owners.

"**Preliminary**" values are distributed to County Assessors and County Clerks.

**7/15/04** Deadline date for County Assessors to file **written** request for re-examination of values within their county.

**7/19/04** "**Preliminary**" annexation values are mailed to county clerks.

### AUGUST

**8/01/04** Requests from centrally assessed companies for hearing before the State Board of Equalization must be received or postmarked.

**8/09-23/04** State Board of Equalization meets.

**8/30/04** "**Final**" values are distributed to County Clerks and County Assessors.

"**Final**" county and code area certification reports are sent to centrally assessed companies.